

701—7.25 (17A) Declaratory rulings—in general. Any oral or written advice or opinion rendered to members of the public by departmental personnel not pursuant to a petition for declaratory ruling is not binding upon the department. However, departmental personnel, including field personnel, ordinarily will discuss substantive tax issues with members of the public or their representatives prior to the receipt of a petition for a declaratory ruling, but such oral or written opinions or advice are not binding on the department. This should not be construed as preventing members of the public or their representatives from inquiring whether the department will issue a declaratory ruling on a particular question. In these cases, however, the name of the taxpayer shall be disclosed. The department will also discuss questions relating to certain procedural matters as, for example, submitting a request for a declaratory ruling or submitting a petition to initiate rule-making procedures. Members of the public may, of course, seek oral technical assistance from a departmental employee in regard to the proper preparation of a return or report required to be filed with the department. Such oral advice is advisory only and the department is not bound to recognize it in the examination of the return, report or records.

7.25(1) Uniform rules on declaratory rulings. The department hereby adopts, subject to the exceptions and amendments listed in subrule 7.25(2), the rules of the governor’s task force on uniform rules of agency procedure relating to declaratory rulings which are printed in Volume I, pages 2 through 4, of the Iowa Administrative Code as uniform rules X.1(17A) through X.7(17A), as its rules on declaratory rulings the same as if those uniform rules were reprinted herein in full.

7.25(2) Exceptions and amendments to uniform rules on declaratory rulings. The following exceptions and amendments are adopted to the uniform rules on declaratory rulings.

a. Add at the end of uniform rule X.1(17A), page 3, the following item of additional information:

9. Whether the petitioner is presently under audit by the department.

b. Whenever the context requires, the term “agency” when it appears in uniform rules X.1(17A) through X.7(17A), pages 2 through 4, means the department of revenue.

c. Add at the end of uniform rule X.5(17A), page 3, the following additional reason for refusal to issue a declaratory ruling:

11. The petition requests a ruling on an issue presently under investigation or audit or in rule-making proceedings or in litigation in a contested case or court proceedings.